

**USSGL PROPRIETARY ACCOUNT ATTRIBUTE DEFINITION REPORT**  
PROPRIETARY ACCOUNT

<b>Attribute Name</b>	<b>Attribute Definition</b>	<b>Domain</b>	<b>System Characters</b>	<b>Reference</b>	<b>Supplied By</b>
<b>Budget Subfunction</b>	Subfunctions used in the classification of data according to major purpose served (for example, income, security, or national defense). Classifications are required by Congressional Budget Act of 1974.	OMB Circular No. A-11	3/N	OMB Treasury FMS	Agency
<b>Covered/Not Covered</b>	Liabilities incurred that are covered by realized budgetary resources as of the balance sheet date (C) or not considered covered by budgetary resources (U).	C - Covered U - Not Covered	1/A	OMB Circular No. A136, II.4.3.4	Agency
<b>Custodial/Noncustodial</b>	Custodial amounts are reported on the Statement of Custodial Activity (SCA) or on the custodial footnote. Noncustodial amounts are not reported on the SCA nor on the custodial footnote.	A - Noncustodial S - Custodial	1/A	SFFAS #7 OMB	Agency
<b>Debit/Credit</b>	Indicates whether the amount reported is debited or credited to the USSGL account.	C - Credit D - Debit	1/A	TFM	Agency
<b>Entity/NonEntity</b>	Assets that the reporting entity has authority to use in its operations (E) or not available to the entity (O).	E - Entity O - NonEntity	N/A for FACTS I	OMB Circular No. A136, II.4.3.3	N/A
<b>Exchange/Nonexchange</b>	Indicates whether the revenue balance being reported is exchange revenue (X) or nonexchange revenue (T).	T - Nonexchange Revenue X - Exchange Revenue	1/A	SFFAS #7 OMB TFM USSGL - Section V	Agency
<b>Federal/NonFederal</b>	Indicates the type of entity involved in transactions with the reporting entity (that is, other Federal entities (F) or non-Federal entities such as private or local/State/tribal/foreign governments (N)).	F - Federal N - NonFederal	1/A	SFFAS #7 OMB TFM USSGL - Section V	Agency
<b>Trading Partner</b>	The Treasury Department Code of the other Federal entity involved in transactions with the reporting entity. Used in conjunction with Federal non-Federal attribute of "F."	Treasury	2/N	OMB TFM USSGL - Section V	Agency